



Reprinted
February 27, 2002

ENGROSSED

SENATE BILL No. 60

DIGEST OF SB 60 (Updated February 26, 2002 12:09 PM - DI 84)

Citations Affected: IC 36-8.

Synopsis: DROP for police and firefighters. Establishes a deferred retirement option plan (DROP) for members of all police and firefighter pension funds. Provides that the DROP is available on January 1, 2003, and expires on December 31, 2007. Provides that a member is eligible to participate in the DROP if the member may retire and receive an unreduced benefit. Provides that a member who wishes to participate in the DROP must make an irrevocable election and choose a retirement date that is no sooner than 12 months and no later than 36 months after the member enters the DROP. Provides that a member in the DROP continues in active service and both the member and the member's employer continue to make contributions to the applicable fund. Provides that a member retiring from the DROP receives a monthly benefit plus an additional amount paid either in a lump sum or in installments. Permits a civil taxing unit to exceed the property tax levy limits to pay the additional amount. Provides that if a member exits the DROP for any reason other than retirement on the member's chosen retirement date, the member's or the member's survivors' benefits are calculated as if the member never entered the DROP. Makes certain changes to the "dies in the line of duty" definition for the police and firefighter pension funds established by IC 36-8-8. (The introduced version of this bill was prepared by the pension management oversight commission.)

Effective: July 1, 2002.

Harrison, Lutz L, Antich

(HOUSE SPONSORS — KROMKOWSKI, BUELL)

November 20, 2001, read first time and referred to Committee on Pensions and Labor.
January 22, 2002, reported favorably — Do Pass.
January 28, 2002, read second time, ordered engrossed.
January 29, 2002, engrossed.
January 31, 2002, read third time, passed. Yeas 49, nays 0.

HOUSE ACTION

February 5, 2002, read first time and referred to Committee on Public Policy, Ethics and Veterans Affairs.
February 21, 2002, reported — Do Pass.
February 25, 2002, read second time, amended, ordered engrossed.
February 26, 2002, engrossed. Read third time, recommitted to Committee of One, amended, passed. Yeas 96, nays 0.

ES 60—LS 6319/DI 102+



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Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2001 General Assembly.

ENGROSSED SENATE BILL No. 60

A BILL FOR AN ACT to amend the Indiana Code concerning pensions.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-8-6-10.1, AS AMENDED BY P.L.118-2000,
2 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2002]: Sec. 10.1. (a) This section applies to a member who
4 dies in the line of duty after August 31, 1982.

5 (b) The surviving spouse is entitled to a monthly benefit, during the
6 spouse's lifetime, equal to the benefit to which the member would have
7 been entitled on the date of the member's death, but no less than fifty
8 percent (50%) of the monthly wage received by a first class patrolman.
9 If the surviving spouse remarried before September 1, 1983, and
10 benefits ceased on the date of remarriage, the benefits for the surviving
11 spouse shall be reinstated on July 1, 1997, and continue during the life
12 of the surviving spouse.

13 (c) A payment shall also be made to each child of a deceased
14 member less than eighteen (18) years of age, in an amount fixed by
15 ordinance, but at least an amount equal to twenty percent (20%) of the
16 monthly pay of a first class patrolman per month to each child:

17 (1) until the child becomes eighteen (18) years of age;

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- (2) until the child becomes twenty-three (23) years of age if the child is enrolled in and regularly attending a secondary school or is a full-time student at an accredited college or university; or
 (3) during the entire period of the child's physical or mental disability;

whichever period is longer.

(d) The surviving children of the deceased member who are eligible to receive a benefit under subsection (c) may receive an additional benefit in an amount fixed by ordinance, but the total additional benefit under this subsection to all the member's children may not exceed a total of thirty percent (30%) of the monthly wage received by a first class patrolman. However, this limitation does not apply to the children of a member who are physically or mentally disabled.

(e) If a deceased member leaves no surviving spouse and no child who qualifies for benefits under subsection (c) but does leave a dependent parent or parents, an amount equal to twenty percent (20%) of the monthly pay of a first class patrolman per month from the time of the member's death shall be paid to the dependent parent or parents during their dependency. When both parents survive, the total amount is still twenty percent (20%), to be paid to them jointly. In all cases of payment to a dependent relative of a deceased member, the board is the final judge of the question of necessity and dependency and of the amount to be paid. The board may also reduce or terminate temporarily or permanently a payment to a dependent relative of a deceased member when it determines that the condition of the fund or other circumstances make this action necessary.

(f) If the salary of a first class patrolman is increased or decreased, the pension payable under this section shall be proportionately increased or decreased. However, the monthly pension payable to a member or survivor may not be reduced below the amount of the first full monthly pension received by that person.

(g) For purposes of this section, "dies in the line of duty" means death that occurs as a direct result of personal injury or illness **resulting caused by incident, accident, or violence that results** from any action that the member in the member's capacity as a police officer:

- (1) is obligated or authorized by rule, regulation, condition of employment or service, or law to perform; or
- (2) performs in the course of controlling or reducing crime or enforcing the criminal law.

SECTION 2. IC 36-8-7-12.4, AS ADDED BY P.L.118-2000, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 12.4. (a) This section applies to an active member

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1 who dies in the line of duty after August 31, 1982.

2 (b) If a member dies in the line of duty after August 31, 1982, the
3 surviving spouse is entitled to a monthly benefit, during the spouse's
4 lifetime, equal to the benefit to which the member would have been
5 entitled on the date of the member's death, but not less than fifty
6 percent (50%) of the monthly wage received by a fully paid first class
7 firefighter. If the spouse remarried before September 1, 1983, and
8 benefits ceased on the date of remarriage, the benefits for the surviving
9 spouse shall be reinstated on July 1, 1997, and continue during the life
10 of the surviving spouse. If the pension of the surviving spouse of a
11 deceased member has ceased by virtue of the spouse's remarriage, and
12 if the person to whom the spouse has remarried was a retired member
13 of the fire department who was also entitled to a pension, then upon the
14 death of the member to whom the spouse had remarried, the spouse is
15 entitled to receive a pension as the surviving spouse of a deceased
16 member as though the spouse had not been remarried.

17 (c) If a member dies while in active service, the member's children
18 who are:

19 (1) less than eighteen (18) years of age; or

20 (2) less than twenty-three (23) years of age if the children are
21 enrolled in and regularly attending a secondary school or are
22 full-time students at an accredited college or university;

23 are each entitled to receive an amount fixed by ordinance but not less
24 than twenty percent (20%) of the salary of a fully paid first class
25 firefighter in the unit at the time of the payment of the pension.

26 (d) The surviving children of the deceased member who are eligible
27 to receive a benefit under subsection (c) may receive an additional
28 benefit in an amount fixed by ordinance, but the total additional benefit
29 under this subsection to all the member's children may not exceed a
30 total of thirty percent (30%) of the monthly wage received by a first
31 class firefighter. However, this limitation does not apply to the children
32 of a member who are physically or mentally disabled.

33 (e) If a deceased member of the fire department leaves no surviving
34 spouse or children but leaves a dependent parent, and upon satisfactory
35 proof that the parent was wholly dependent upon the deceased member,
36 the local board shall authorize the monthly payment to the parent from
37 the 1937 fund. Each parent of a deceased member who was eligible for
38 a pension under this subsection is entitled to receive jointly an amount
39 equal to thirty percent (30%) of the salary of a fully paid first class
40 firefighter in the unit at the time of the payment of the pension.

41 (f) For purposes of this section, "dies in the line of duty" means
42 death that occurs as a direct result of personal injury or illness ~~resulting~~



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1 **caused by incident, accident, or violence that results** from any action
 2 that the member, in the member's capacity as a firefighter:

3 (1) is obligated or authorized by rule, regulation, condition of
 4 employment or service, or law to perform; or

5 (2) performs while on the scene of an emergency run (including
 6 false alarms) or on the way to or from the scene.

7 (g) If the local board finds upon the submission of satisfactory proof
 8 that a child eighteen (18) years of age or older is mentally or physically
 9 incapacitated, is not a ward of the state, and is not receiving a benefit
 10 under subsection (c)(2), the child is entitled to receive the same amount
 11 as is paid to the surviving spouse of a deceased firefighter as long as
 12 the mental or physical incapacity continues. A sum paid for the benefit
 13 of a child or children shall be paid to the remaining parent, if alive, as
 14 long as the child or children reside with and are supported by the
 15 parent. If the parent dies, the sum shall be paid to the lawful guardian
 16 of the child or children.

17 (h) The monthly pension payable to a survivor may not be reduced
 18 below the amount of the first full monthly pension received by that
 19 person.

20 (i) A benefit payable under this section shall be paid in not less than
 21 twelve (12) monthly installments.

22 SECTION 3. IC 36-8-7.5-14.1, AS AMENDED BY P.L.1-2001,
 23 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2002]: Sec. 14.1. (a) This section applies to an active member
 25 who dies in the line of duty after August 31, 1982.

26 (b) If a member dies in the line of duty after August 31, 1982, the
 27 surviving spouse is entitled to a monthly benefit, during the spouse's
 28 lifetime, equal to the benefit to which the member would have been
 29 entitled on the date of the member's death, but not less than fifty
 30 percent (50%) of the monthly wage received by a first class patrolman.
 31 If the spouse remarried before September 1, 1983, benefits ceased on
 32 the date of remarriage. However, if a member of the police department
 33 dies in the line of duty after August 31, 1982, and the member's
 34 surviving spouse remarried before September 1, 1983, the benefits for
 35 the surviving spouse shall be reinstated on July 1, 1995, and continue
 36 during the life of the surviving spouse.

37 (c) The 1953 fund shall also be used to pay an annuity equal to
 38 twenty percent (20%) of the salary of a first class patrolman on the
 39 police department, computed as provided in section 12(b) of this
 40 chapter and payable in monthly installments to each dependent child
 41 of a member of the fund who dies from any cause while in the actual
 42 discharge of duties as a police officer. The pension to each child

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continues:

- (1) until the child becomes eighteen (18) years of age;
- (2) until the child becomes twenty-three (23) years of age if the child is enrolled in and regularly attending a secondary school or is a full-time student at an accredited college or university; or
- (3) during the entire period of the child's physical or mental disability;

whichever period is longest. However, the pension to the child ceases if the child marries or is legally adopted by any person.

(d) The surviving children of the deceased member who are eligible to receive a benefit under subsection (c) may receive an additional benefit in an amount fixed by ordinance, but the total benefit to all the member's children under this subsection may not exceed a total of thirty percent (30%) of the monthly wage received by a first class patrolman. However, this limitation does not apply to the children of a member who are physically or mentally disabled.

(e) If a deceased member leaves no surviving spouse and no child who qualifies for a benefit under subsection (c) but does leave a dependent parent or parents, the 1953 fund shall be used to pay an annuity not greater than a sum equal to twenty percent (20%) of the salary of a first class patrolman on the police department, computed and payable as provided in section 12(b) of this chapter, payable monthly to the dependent parent or parents of a member of the police department who dies from any cause while in the actual discharge of duties as a police officer. The annuity continues for the remainder of the life or lives of the parent or parents as long as either or both fail to have sufficient other income for their proper care, maintenance, and support.

(f) In all cases of payment to a dependent relative of a deceased member, the local board is the final judge of the question of necessity and dependency and of the amount within the stated limits to be paid. The local board may also reduce or terminate temporarily or permanently a payment to a dependent relative of a deceased member when it determines that the condition of the 1953 fund or other circumstances make this action necessary.

(g) If the salary of a first class patrolman is increased or decreased, the pension payable under this section shall be proportionately increased or decreased. However, the monthly pension payable to a member or survivor may not be reduced below the amount of the first full monthly pension received by that person.

(h) For purposes of this section, "dies in the line of duty" means death that occurs as a direct result of personal injury or illness ~~resulting~~



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caused by incident, accident, or violence that results from any action that the member, in the member's capacity as a police officer:

(1) is obligated or authorized by rule, regulation, condition of employment or service, or law to perform; or

(2) performs in the course of controlling or reducing crime or enforcing the criminal law.

SECTION 4. IC 36-8-8-14.1, AS AMENDED BY P.L.118-2000, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 14.1. (a) Benefits paid under this section are subject to section 2.5 of this chapter.

(b) This section applies to an active member who dies in the line of duty after August 31, 1982.

(c) If a fund member dies in the line of duty after August 31, 1982, the member's surviving spouse is entitled to a monthly benefit during the spouse's lifetime equal to the benefit to which the member would have been entitled on the date of the member's death but not less than the benefit payable to a member with twenty (20) years service at fifty-two (52) years of age. If the spouse remarried before September 1, 1983, and benefits ceased on the date of remarriage, the benefits for the surviving spouse shall be reinstated on July 1, 1997, and continue during the life of the surviving spouse.

(d) If a fund member dies in the line of duty, each of the member's surviving children is entitled to a monthly benefit equal to twenty percent (20%) of the fund member's monthly benefit:

(1) until the child reaches eighteen (18) years of age; or

(2) until the child reaches twenty-three (23) years of age if the child is enrolled in and regularly attending a secondary school or is a full-time student at an accredited college or university;

whichever period is longer. However, if the board finds upon the submission of satisfactory proof that a child who is at least eighteen (18) years of age is mentally or physically incapacitated, is not a ward of the state, and is not receiving a benefit under subdivision (2), the child is entitled to receive an amount each month that is equal to the greater of thirty percent (30%) of the monthly pay of a first class patrolman or first class firefighter or fifty-five percent (55%) of the monthly benefit the deceased member was receiving or was entitled to receive on the date of the member's death as long as the mental or physical incapacity of the child continues. Benefits paid for a child shall be paid to the surviving parent as long as the child resides with and is supported by the surviving parent. If the surviving parent dies, the benefits shall be paid to the legal guardian of the child.

(e) If there is no surviving eligible child or spouse, and there is

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proof satisfactory to the local board subject to review in the manner specified in section 13.1(b) of this chapter that the parent was wholly dependent on the fund member, the member's surviving parent is entitled, or both surviving parents if qualified are entitled jointly, to receive fifty percent (50%) of the fund member's monthly benefit during the parent's or parents' lifetime.

(f) If the fund member did not have at least twenty (20) years of service or was not at least fifty-two (52) years old, the benefit is computed as if the member:

(1) did have twenty (20) years of service; and

(2) was fifty-two (52) years of age.

(g) For purposes of this section, "dies in the line of duty" means death that occurs as a direct result of personal injury or illness ~~resulting~~ **caused by incident, accident, or violence that results** from:

(1) any action that the member in the member's capacity as a police officer:

(A) is obligated or authorized by rule, regulation, condition of employment or service, or law to perform; or

(B) performs in the course of controlling or reducing crime or enforcing the criminal law; or

(2) any action that the member in the member's capacity as a firefighter:

(A) is obligated or authorized by rule, regulation, condition of employment or service, or law to perform; or

(B) performs while on the scene of an emergency run (including false alarms) or on the way to or from the scene.

SECTION 5. IC 36-8-8.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]:

Chapter 8.5. Deferred Retirement Option Plan (DROP)

Sec. 1. This chapter is effective January 1, 2003, and expires December 31, 2007.

Sec. 2. This chapter applies to a person who is a member of any of the following funds:

(1) 1925 Police Pension Fund (IC 36-8-6) (referred to in this chapter as the 1925 fund).

(2) 1937 Firefighters' Pension Fund (IC 36-8-7) (referred to in this chapter as the 1937 fund).

(3) 1953 Police Pension Fund (Indianapolis) (IC 36-8-7.5) (referred to in this chapter as the 1953 fund).

(4) 1977 Police Officers' and Firefighters' Pension and Disability Fund (IC 36-8-8) (referred to in this chapter as the

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1977 fund).

Sec. 3. As used in this chapter, "applicable fund" means the following:

- (1) For members of the 1925 fund, the 1925 fund.
- (2) For members of the 1937 fund, the 1937 fund.
- (3) For members of the 1953 fund, the 1953 fund.
- (4) For members of the 1977 fund, the 1977 fund.

Sec. 4. As used in this chapter, "DROP" means the deferred retirement option plan established by this chapter.

Sec. 5. As used in this chapter, "DROP election" means a member's election to enter the DROP.

Sec. 6. As used in this chapter, "DROP entry date" means the date that a member's DROP election becomes effective.

Sec. 7. As used in this chapter, "DROP frozen benefit" means a member's monthly retirement benefit calculated under the provisions of the applicable fund and based on:

- (1) the salary of a first class officer or firefighter that is in effect on the member's DROP entry date; and
- (2) the member's years of service accrued on the member's DROP entry date.

Sec. 8. As used in this chapter, "DROP retirement date" means the future retirement date selected by a member at the time the member makes a DROP election.

Sec. 9. A member may make a DROP election as provided in this chapter only if the member is eligible to receive an unreduced benefit under the provisions of the applicable fund on the member's DROP entry date.

Sec. 10. A member who elects to enter the DROP shall agree to the following:

- (1) The member shall execute an irrevocable election to retire on the DROP retirement date and shall remain in active service until that date.
- (2) While in the DROP, the member shall continue to make contributions to the applicable fund under the provisions of that fund.
- (3) The member shall elect a DROP retirement date not less than twelve (12) months and not more than thirty-six (36) months after the member's DROP entry date.
- (4) The member may not remain in the DROP after the date the member reaches any mandatory retirement age that may apply to the member.
- (5) The member may make an election to enter the DROP



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only once in the member's lifetime.

Sec. 11. The employer of a 1977 fund member who elects to enter the DROP shall continue to make the employer contributions to the 1977 fund on behalf of that member under the provisions of the 1977 fund.

Sec. 12. (a) The retirement benefit for a member who enters the DROP and retires on the member's DROP retirement date is determined under this chapter rather than under the provisions of the applicable fund.

(b) A member who retires on the member's DROP retirement date may elect to receive a retirement benefit in one of the following forms:

(1) A retirement benefit paid by and calculated under the provisions of the applicable fund as if the member had never entered the DROP.

(2) A retirement benefit paid by the applicable fund and consisting of:

(A) the DROP frozen benefit; plus

(B) an additional amount, paid as the member elects under subsection (c), calculated by multiplying:

(i) the amount of the DROP frozen benefit; by

(ii) the number of months that the member was in the DROP.

(c) A member who chooses the retirement benefit described in subdivision (b)(2) must elect to receive the additional amount described in subdivision (b)(2)(B) as:

(1) a lump sum paid on the member's DROP retirement date; or

(2) three (3) equal annual payments commencing on the member's DROP retirement date and thereafter paid on the anniversary of the member's DROP retirement date.

(d) In calculating a member's retirement benefit under this chapter, the applicable fund must use the lesser of:

(1) the member's actual years of service; or

(2) thirty-two (32) years of service.

(e) The retirement benefits for a member who exits the DROP for any reason other than retirement on the member's DROP retirement date are calculated under the provisions of the applicable fund as if the member had never entered the DROP.

Sec. 13. (a) A cost of living adjustment to the monthly benefit of a member of the 1925 fund, 1937 fund, or 1953 fund is determined in STEP FOUR of the following formula:



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1 **STEP ONE: Calculate a percentage by dividing:**

2 (A) the amount of any increase in the salary of a first class
3 officer or firefighter, whichever is applicable; by

4 (B) the prior year's salary of a first class officer or
5 firefighter, whichever is applicable.

6 **STEP TWO: Add:**

7 (A) the member's DROP frozen benefit; and

8 (B) the amount of any prior cost of living adjustments
9 calculated under this section.

10 **STEP THREE: Multiply the percentage determined under**
11 **STEP ONE by the sum determined under STEP TWO.**

12 **STEP FOUR: Add the product determined under STEP**
13 **THREE to the sum determined under STEP TWO.**

14 (b) A cost of living adjustment to the monthly benefit of a
15 member of the 1977 fund is determined under the provisions of
16 IC 36-8-8, as applied after the member's DROP retirement date.

17 **Sec. 14. A member who enters the DROP established by this**
18 **chapter shall exit the DROP at the earliest of:**

19 (1) the member's DROP retirement date;

20 (2) thirty-six (36) months after the member's DROP entry
21 date;

22 (3) the mandatory retirement age applicable to the member,
23 if any; or

24 (4) December 31, 2007.

25 **Sec. 15. If a member dies:**

26 (1) in the line of duty; or

27 (2) other than in the line of duty;

28 while the member is in the DROP, benefits for the member's
29 survivors are calculated under the provisions of the applicable
30 fund as if the member had never entered the DROP.

31 **Sec. 16. If a member becomes disabled:**

32 (1) in the line of duty; or

33 (2) other than in the line of duty;

34 while the member is in the DROP, benefits for the member are
35 calculated under the provisions of the applicable fund as if the
36 member had never entered the DROP.

37 **Sec. 17. (a) The ad valorem property tax levy limits imposed by**
38 **IC 6-1.1-18.5 do not apply to ad valorem property taxes imposed**
39 **by a civil taxing unit for a calendar year to pay pension benefits**
40 **under section 12(c) of this chapter to the extent provided in**
41 **subsection (b).**

42 (b) For purposes of determining the property tax levy limit

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1 imposed on a civil taxing unit under IC 6-1.1-18.5, the civil taxing
2 unit's ad valorem property tax levy for a calendar year does not
3 include an amount equal to the amounts paid by the civil taxing
4 unit for pension benefits in that calendar year under section 12(c)
5 of this chapter, minus:

6 (1) the amount of pension relief distributions under
7 IC 5-10.3-11-4, IC 5-10.3-11-4.5, and IC 5-10.3-11-4.7 to be
8 received by the civil taxing unit in that calendar year that is
9 attributable to pension benefits paid under section 12(c) of
10 this chapter for that calendar year; and

11 (2) an amount equal to the percentage of the civil taxing unit's
12 pension distributions that were relieved under IC 5-13-12-4 in
13 the preceding calendar year, multiplied by the amount of
14 pension benefits paid under section 12(c) of this chapter in
15 that calendar year.

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SENATE MOTION

Mr. President: I move that Senator Lutz L be added as second author of Senate Bill 60.

HARRISON

SENATE MOTION

Mr. President: I move that Senator Antich be added as coauthor of Senate Bill 60.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Pensions and Labor, to which was referred Senate Bill No. 60, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 60 as introduced.)

HARRISON, Chairperson

Committee Vote: Yeas 9, Nays 0.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy, Ethics and Veterans Affairs, to which was referred Senate Bill 60, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

KUZMAN, Chair

Committee Vote: yeas 12, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that my co-sponsor, Representative Buell, be permitted to call down Engrossed Senate Bill 60 on Second Reading in my absence due to illness on February 25, 2002.

KROMKOWSKI

HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 60 be amended to read as follows:

Page 10, after line 36, begin a new paragraph and insert:

"Sec. 17. (a) The ad valorem property tax levy limits imposed by IC 6-1.1-18.5 do not apply to ad valorem property taxes imposed by a civil taxing unit for a calendar year to pay pension benefits under section 12(c)(1) of this chapter to the extent provided in subsection (b).

(b) For purposes of determining the property tax levy limit imposed on a civil taxing unit under IC 6-1.1-18.5, the civil taxing unit's ad valorem property tax levy for a calendar year does not include an amount equal to the amounts paid by the civil taxing unit for pension benefits in that calendar year under section 12(c)(1) of this chapter, minus:

- (1) the amount of pension relief distributions under IC 5-10.3-11-4, IC 5-10.3-11-4.5, and IC 5-10.3-11-4.7 to be received by the civil taxing unit in that calendar year that is attributable to pension benefits paid under section 12(c)(1) of this chapter for that calendar year; and**
- (2) an amount equal to the percentage of the civil taxing unit's pension distributions that were relieved under IC 5-13-12-4 in the preceding calendar year, multiplied by the amount of pension benefits paid under section 12(c)(1) of this chapter in that calendar year."**

(Reference is to ESB 60 as printed February 22, 2002.)

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HOUSE MOTION

Mr. Speaker: I move that my co-sponsor, Representative Buell, be permitted to call down Engrossed Senate Bill 60 on Third Reading in my absence due to illness on February 26, 2002.

KROMKOWSKI

HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 60 be recommitted to a Committee of One, its sponsor, with specific instructions to amend as follows:

Page 10, line 40, delete "12(c)(1)" and insert "**12(c)**".

Page 11, line 5, delete "12(c)(1)" and insert "**12(c)**".

Page 11, line 9, delete "12(c)(1)" and insert "**12(c)**".

Page 11, line 14, delete "12(c)(1)" and insert "**12(c)**".

(Reference is to ESB 60 as reprinted February 26, 2002.)

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COMMITTEE REPORT

Mr. Speaker: Your Committee of One, to which was referred Engrossed Senate Bill 60, begs leave to report that said bill has been amended as directed.

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